IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 8TH AUGUST 2007 / 17TH SRAVANA 1929

WP(C).No. 5159 of 2004(L)

PETITIONER:

DR.A.N.VISHWANATHAN PILLAI,
PROPRIETOR, SUMANGALI KALYANA MANDAPAM,
KODIMATHA, KOTTAYAM.

BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE

RESPONDENTS:

THE CESS ASSESSING OFFICER,
DISTRICT LABOUR OFFICE, KOTTAYAM-2.

BY GOVERNMENT PLEADER SMT. K.R.DEEPA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 08/08/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 5159/2004 L

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE ESTIMATE FOR CONSTRUCTION OF THE BUILDING.

EXT.P2. COPY OF THE ASSESSMENT NOTICE NO. A6/153/2002 DT. 29/08/02 BY THE RESPONDENT.

EXT.P3. COPY OF THE NOTICE NO. A6/153/2002 DT. 16/12/2002 BY THE RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS **NIL.**

True copy

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KURIAN JOSEPH, J.

W.P. (C). NO. 5159 OF 2004

Dated this the 8th day of August, 2007.

J U D G M E N T

Petitioner approached this Court with certain grievances regarding cess under the Building and Other Construction Workers Welfare Cess Act, 1996. As rightly pointed out by the learned Government Pleader, since the petitioner has an effective statutory remedy, it is not necessary for this Court to go into the merits of the case at this stage.

2. Accordingly, this writ petition is disposed of with liberty to the petitioner to pursue statutory remedies; however making it clear that in the event of the petitioner pursuing such a remedy within a period of one month from today, the same shall be treated to have been filed in time and further recovery shall be deferred for another period of three months in order to enable the petitioner to workout the relief before the Appellate Authority.

KURIAN JOSEPH, JUDGE.

smp